LEVY OF AGRICULTURAL INCOME TAX.

*Q.—266. Sri B. G. KHOT (Sadalga).—

Will the Government be pleased to state:—

whether they intend to adopt land assessment as the basis for the levy of Agricultural Income-tax to save all troubles and expenses of both the Government and the agriculturists?

A.—Sri J. H. SHAMSUDDIN (Deputy Minister for Finance).—
No.

ಶ್ರೀ ಬಿ. ಜಿ. ಖೋತ್.—ಈಗಿನ ಪದ್ಧತಿಯ ಪ್ರಕಾರ ನಮ್ಮ ಭಾಗದ ಜನರಿಗೆ ಈ ಕಂದಾಯವನ್ನು ಹಾಕಿರುವುದರಿಂದ ಬಹಳ ತ್ರಾಸಾಗುತ್ತಿರುವುದು ಸರಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

†Sri J. H. SHAMSUDDIN.—I cannot admit it is an inconvenience to the assessees. If particular instances were given, the Government will consider them.

ಶ್ರೀ ಬಿ. ಜಿ. ಖೋತ್.—ಬಾಂಬೆ ಏರಿಯಾದಲ್ಲಿರುವಂತ ರ್ಯಾಂಡು ಅಸೆಸ್‌ಮೆಂಟು ಬೇಸಿಸ್ ಮೇಲೆ ಮಾಡಿದರೆ ಇನ್ನೂ ಸ್ವಲ್ಪ ರೆವೆನ್ಯೂ ಬರುತ್ತದೆ ಎನ್ನುವುದು ಸರಕಾರಕ್ಕೆ ಗೊತ್ತಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—No legislation can be passed for a particular area either Bomay or Mysore. There should be uniform legislation and the question is required to be examined whether the suggestion is feasible and likely to yield more revenue.

Sri M. RAMAPPA.—Is there a proposal to hand over this levy to the Commercial Tax Department?

Sri J. H. SHAMSUDDIN.—That is being examined.

Sri B. G. KHOT.—I want to know the difficulty in changing the method of recovering the tax.

Sri J. H. SHAMSUDDIN.—The Hon'ble Member's suggestion militates against the very principle of income-tax where when the income is proved, tax becomes liable to be levied. But according to the suggestion of the Hon'ble Member, whether there is income or not, we must make a levy. That changes the nature of the levy inself.

Sri G. VENKATAI GOWDA.—The Agricultural Income Tax did not contemplate any procedure as suggested by my friend?

Sri J. H. SHAMSUDDIN.—That is correct.

Sri B. G. KHOT.—It is on the basis of land assessment that the method should be adopted.

Sri J. H. SHAMSUDDIN.—It changes the nature of the levy itself.

Sri C. J. MUCKANNAPPA.—What are the compelling reasons which the Government have for saying that the Commercial Tax Officers should collect the agricultural income-tax?

Sri J. H. SHAMSUDDIN.—We have not done it as yet.

Sri C. J. MUCKANNAPPA.—You told us that the matter is under consideration. Why that should be under consideration? Did you feel any difficulty in collecting the agricultural income tax through the Revenue Department?

Mr. SPEAKER.—It is still under consideration.

Dr. R. NAGAN GOWDA.—The intent of this question is that there are some difficulties for cultivators to calculate their income, to keep accounts and all that. If the Government cannot work it on the basis of land revenue, would not the Government of working out a method that will be simple and the cultivators would not be put to all the difficulties that they are now put?

Sri J. H. SHAMSUDDIN.—There is a provision in the Act for compensation which requires no submission of returns or accounts.

Sri M. RAMAPPA.—Has it not come to the notice of the Government that there is a lot of evasion in the Revenue Department and the Government is expecting two more crores of rupees if it is handed over to Commercial Tax Department?

†Sri T. MARIAPPA.—I am afraid, he is making a mistake. With regard to sales tax, there may be leakage, and not in agricultural income tax. After all the total amount under agricultural income tax is one crore and 3 lakhs of rupees as estimated and it cannot be Rs. 2 crores. Particularly for plantation area, we have got special agricultural income tax officers and for the rest of the area, there may not be 200 assessees. In view of the limitations imposed, that is 50 acres for groundnut land. and 50 acres of cotton. How many people are there who will possess more than 100 acres? Therefore, we have the Revenue agency itself for purpose of collection and assessment except in plantation areas where the collection will be hevy and so we have a separate staff.

CONSTRUCTION OF BRIDGE BETWEEN 38TH AND 39TH MILE STONE ON BANGALORE-KUNIGAL-HASSAN ROAD.

*Q.—292. Sri T. D. MARANNA (Magadi).—

Will the Government be pleased to state:—

(*a*) whether it has come to their notice that a bridge between 38th and 39th mile-stone on Bangalore-Kunigal-Hassan Road has been collapsed;

(*b*) if so, the action taken by the Government to construct this bridge, in the interest of the travelling public as there is a heavy traffic on this road?